

JUNE 2010 SETTLEMENT INSTRUCTIONS

SETTLEMENT FILING INFORMATION

Settlement filing is done by emailing worksheets and documents that are in an electronic format and by faxing documents that are not in an electronic format to the Settlement Department. The following documents must be emailed to the Settlement Department when the June Settlement is filed with the Auditor of State's Office:

- ✓ One Settlement Sheet Form 105.

The Settlement Sheet Form 105 is an Excel worksheet provided by the Auditor of State's office. You must use the Settlement Sheet Form 105 provided by the Auditor of State's Office when the Settlement is emailed to the Settlement Department for approval.

- ✓ One County Treasurer's Certificate of Tax Collections Form 49TC.

The Form 49TC is an Excel worksheet provided by the Auditor of State's Office. If you have your own Form 49TC, it may be used as long as it is exactly the same as the Form 49TC provided by the Auditor of State's Office.

- ✓ One Certificate of Tax Refunds Form 17TC, if property tax refunds are deducted.

The Form 17TC is an Excel worksheet provided by the Auditor of State's Office. The electronic Form 17TC provided by the Auditor of State's Office must be used.

If tax refunds are deducted in the settlement and the refunds include property tax replacement credit and homestead credit, then a check to the state for the state property tax replacement credit and state homestead credit portion of the refunds must be sent to the Settlement Department before the Settlement will be given final approval.

- ✓ The SWETA, 2009 Welfare Excise Tax Allocation and 2009 School Excise Tax Allocation Deduction Calculation Worksheet.

This Worksheet is an Excel worksheet that was provided by the Auditor of State's Office.

The SWETA, 2009 Welfare Excise Tax and 2009 School Excise Tax remittance to the state must be sent to the Settlement Department before the Settlement will be given final approval.

- ✓ The 2008 and Prior Delinquent Tax and Penalty Collection Fund Deduction Calculation Worksheet.

This Worksheet is an Excel worksheet that was provided by the Auditor of State's Office.

The portion of the delinquent tax and penalty deduction due the state must be sent to the Settlement Department before the Settlement will be given final approval.

HIGHLIGHTS OF SETTLEMENT ISSUES

- The Settlement Sheet Form 105 Excel worksheet provided by the Auditor of State's Office must be emailed to the Settlement Department when the Settlement is being filed with Auditor of State's Office for approval.
- Adjusted property tax rates and not DLGF certified property tax rates must be used to calculate property tax distributions by county auditors in counties where circuit breaker credit exempt referendum funds exist. Also, Lake and St Joseph must use adjusted property tax rates where circuit breaker exempt debt service and lease rental funds exist. Adjusted property tax rates are calculated by the auditor of state's office and provided to the county auditors of the affected counties.
- **One half** of the 2009 pay 2010 **Abstract** HEA1001 Homestead Credit amount must be included in the June 2010 Settlement. Settlements that do not include **one half** of the Abstract amount of HEA1001 Homestead Credit will not be approved. You must read the Apportionment Sheet, Form 49TC and Settlement Sheet instructions included later in these June Settlement instructions.
- If applicable, the 2009 pay 2010 Abstract CEDIT Homestead Credit amount must be included in the June 2010 Settlement. Settlements that do not include the Abstract amount of CEDIT Homestead Credit will not be approved. You must read the Apportionment Sheet, Form 49TC and Settlement Sheet instructions included later in these June Settlement instructions.
- Counties who have adopted local property tax replacement credit and/or homestead credit and/or residential property tax replacement credit must include these credit dollars in the June 2010 Settlement. At a minimum 5/12's of the credit dollars shown on the 2009 pay 2010 Abstract must be included in the June 2010 Settlement. Settlements that do not include this minimum amount of credit dollars will not be approved. You must read the Apportionment Sheet, Form 49TC and Settlement Sheet instructions included later in these June Settlement instructions.
- Included in June Settlement is a deduction from property tax of a portion of the collection of 2008 and prior delinquent taxes and penalties. This deduction is made before the calculation of the distribution of property taxes. You must read the "**DELINQUENT TAX AND PENALTY DEDUCTION INSTRUCTIONS**" included later in these June Settlement instructions.
- Also included in June Settlement are the Excise Tax Allocations which includes the SWETA, 2009 Welfare Excise Tax, and the 2009 School Excise Tax Allocations. You must read the "**SWETA, 2009 WELFARE EXCISE TAX, AND 2009 SCHOOL EXCISE TAX ALLOCATION DEDUCTIONS**" instructions included later in these June Settlement instructions.
- Charter School distributions are no longer a part of the distributions made by the county auditor.
- A reminder to LOIT Operating Levy Freeze counties. The LOIT Operating Levy Freeze Equivalency Rates provided to you by the DLGF are to be added to the certified property tax rates and the combined rates are used for the distribution of excise tax.

The following instructions are organized in the recommended order of completion. **Please read the following instructions completely before beginning the June Settlement.**

FORM 17TC - CERTIFICATE OF TAX REFUNDS

You **are not** required to deduct property tax refunds in the June Settlement. If property tax refunds are deducted in the June Settlement, then you must file the Certificate of Tax Refunds Form 17TC with the settlement.

An electronic Form 17TC has been created in Excel. The electronic Form 17TC provided by the Auditor of State's office must be used. The spreadsheet contains a summary sheet (tab) for the taxing district totals and a sheet (tab) for each taxing district. The taxing district totals from each taxing district sheet (tab) are automatically copied to the summary sheet (tab).

The summary (sheet) tab is labeled Summary Tab. The taxing district tabs are labeled A(1) through A(50). Instructions on how to rename the taxing district tabs A(1) through A(50) to your taxing district names are included below. If you need more than fifty (50) taxing district sheets please contact our office.

Entering County Name and Tax Year to Summary Sheet

To enter the county name and settlement year to the Summary Tab, enter the following information:

Where the words "ENTER COUNTY NAME HERE" appears in blue (cell C4), enter the county name.

Where the words "ENTER TAX YEAR HERE" appears in blue (cell C7), enter the year of the settlement.

The County Name and Tax Year will be automatically updated on each individual taxing district sheet.

To Rename Taxing District Tabs

To rename the tabs beginning with Tab A(1) to your taxing district names do the following:.

- Right clicking on the tab
- Select Rename
- Then type the taxing district name

Continue this process until you have renamed a tab for every taxing district.

To complete the data for each taxing district, enter the following information:

Entering Taxing District Name to Taxing District Sheet

In the cell above where "Enter Taxing District Above" appears in blue (cell A8), enter the taxing district name. The spreadsheet automatically copies the taxing district name to the Summary Tab.

Entering Tax Refund Information to Taxing District Sheets

After you have completed the taxing district information, you can begin entering the tax refund information for individual taxpayers.

There are 100 lines available in each taxing district tab for entry of tax refunds. If you need additional lines, you must contact either Brenda Alyea or Janie Cope. They will assist you with increasing the number of lines. **DO NOT DELETE UNUSED WORKSHEETS.**

CERTIFICATE OF TAX REFUNDS - FORM 17TC (Continued)

As a recommendation you may want to use a separate worksheet for refunds for 2008 and prior years as this information is used on the 2008 & Prior Delinquent Tax and Penalty Collection Fund Deduction Calculation Worksheet.

Below is a description of each column and what data is to be entered.

Column One: **“To Whom Paid”** enter the name of the taxpayer who received the refund.

Column Two: **“Date Paid”** enter the date the refund was paid.

Column Three: **“Warrant Number”** enter the check number of the refund.

Column Four: **“Refunded to Taxpayer”** enter the amount refunded to the taxpayer **including interest** paid to the taxpayer. This information can be found on the 17T form, line 102 total due claimant.

Column Five: **“Total State and Local Property Tax Replacement Credit”** enter the Property Tax Replacement Credit amount of the refund. Almost all property tax refunds for tax years prior to payable 2009 will include property tax replacement credit. This information can be found on the 17T form, line 100 property tax replacement credit.

Column Six: **“Total Homestead Credit and Residential Property Tax Replacement Credit”** enter the Homestead Credit amount of the refund. This information can be found on the 17T form, line 100 homestead credit.

Column Seven: **“State Property Tax Replacement Credit Due State”** is the state property tax replacement credit portion of the refund.

Column Eight: **“LOCAL LOIT (CAGIT or COIT) Property Tax Replacement Credit Due Local LOIT (CAGIT or COIT) PTRC Fund”** is the local LOIT (CAGIT or COIT) property tax replacement credit portion of the refund, if applicable.

If your county has a Local LOIT (CAGIT or COIT) Property Tax Replacement Credit rate and the refund pertains to a tax year when both the State Property Tax Replacement and Local LOIT Property Tax Replacement Credit are applicable, then the amount of property tax replacement credit of the refund will need to be broken down between State Property Tax Replacement Credit and Local LOIT property tax replacement credit.

The calculation method is as follows:

STATE PROPERTY TAX REPLACEMENT CREDIT PORTION (column 7):

TOTAL PROPERTY TAX REPLACEMENT CREDIT AMOUNT DIVIDED BY TOTAL PROPERTY TAX REPLACEMENT CREDIT RATE TIMES THE STATE PROPERTY TAX REPLACEMENT CREDIT RATE.

CERTIFICATE OF TAX REFUNDS - FORM 17TC
(Continued)

LOCAL LOIT (CAGIT OR COIT) PROPERTY TAX REPLACEMENT CREDIT PORTION (column 8):

TOTAL PROPERTY TAX REPLACEMENT CREDIT AMOUNT DIVIDED BY TOTAL PROPERTY TAX REPLACEMENT CREDIT RATE TIMES THE LOCAL LOIT (CAGIT OR COIT) PROPERTY TAX REPLACEMENT CREDIT RATE.

The combination of these two amounts must come back to the total property tax replacement credit. If the total of the state property tax replacement credit portion and the local LOIT property tax replacement credit portion is off by a few cents due to rounding you will need to adjust one of the amounts so that the total of the state property tax replacement credit portion and the local LOIT property tax replacement credit portion adds up to the total property tax replacement credit amount of the refund.

| | | |
|-----------|---------------------------------|----------------|
| Example : | Total PTRC amount of the refund | \$100.00 |
| | State PTRC rate | 15.0000 |
| | Local LOIT PTRC rate | <u>10.0000</u> |
| | Total PTRC rate | 25.0000 |

Calculate the State Property Tax Replacement Credit Portion:

\$100.00 (total PTRC of refund) divided by 25.0000 (the total PTRC rate) = 4.00
4.00 times 15.0000 (the State Property Tax Replacement Credit Rate) = \$60.00

Calculate the Local LOIT Property Tax Replacement Credit Portion:

\$100.00 (total PTRC of refund) divided by 25.0000 (the total PTRC rate) = 4.00
4.00 times 10.0000 (the local LOIT Property Tax Replacement Credit Rate) = \$40.00

| | |
|--|----------------|
| State Property Tax Replacement Credit Portion | \$60.00 |
| Local LOIT Property Tax Replacement Credit Portion | <u>\$40.00</u> |
| Total Property Tax Replacement Credit of Refund | \$100.00 |

Column Nine: **“State Homestead Credit Due State”** is the state homestead credit portion of the refund.

Column Ten: **“HEA1001 State Homestead Credit Due HEA1001 Fund”** is the HEA1001 state homestead credit portion of the refund.

Column Eleven: **“COIT Homestead Credit Due COIT HSC Fund”** is the COIT homestead credit portion of the refund.

Column Twelve: **“CEDIT Homestead Credit Due CEDIT HSC Fund”** is the CEDIT homestead credit portion of the refund.

Column Thirteen: **“CEDIT Residential Property Tax Replacement Credit Due CEDIT Residential PTRC Fund”** is the CEDIT Residential Property Tax Replacement Credit portion of the refund.

CERTIFICATE OF TAX REFUNDS - FORM 17TC
(Continued)

Column Fourteen: **“LOCAL LOIT (CAGIT or COIT) Homestead Credit Due LOIT (CAGIT or COIT) HSC Fund”** is the local LOIT (CAGIT or COIT) homestead credit portion of the refund.

Column Fifteen: **“LOCAL LOIT(CAGIT or COIT) Residential Property Tax Replacement Credit Due Fund”** is the local LOIT (CAGIT or COIT) residential property tax replacement credit portion of the refund.

If the refund includes homestead credit(s) the amount of the homestead credit will need to be broken down between State homestead credit and, if applicable, HEA1001 state homestead credit, COIT homestead credit, CEDIT homestead credit, Local LOIT (CAGIT or COIT) Residential Property Tax Replacement Credit, and Local LOIT (CAGIT or COIT) Homestead Credit.

The calculation method is as follows:

STATE HOMESTEAD CREDIT PORTION (column 9):

TOTAL HOMESTEAD CREDIT AMOUNT DIVIDED BY TOTAL HOMESTEAD CREDIT RATE
TIMES THE STATE HOMESTEAD CREDIT RATE.

HEA1001 STATE HOMESTEAD CREDIT PORTION (column 10):

TOTAL HOMESTEAD CREDIT AMOUNT DIVIDED BY TOTAL HOMESTEAD CREDIT RATE
TIMES THE HEA1001 STATE HOMESTEAD CREDIT RATE.

COIT HOMESTEAD CREDIT PORTION (column 11):

TOTAL HOMESTEAD CREDIT AMOUNT DIVIDED BY TOTAL HOMESTEAD CREDIT RATE
TIMES THE COIT HOMESTEAD CREDIT RATE

CEDIT HOMESTEAD CREDIT PORTION (column 12):

TOTAL HOMESTEAD CREDIT AMOUNT DIVIDED BY TOTAL HOMESTEAD CREDIT RATE
TIMES THE CEDIT HOMESTEAD CREDIT RATE

**LOCAL LOIT (CAGIT OR COIT) RESIDENTIAL PROPERTY TAX REPLACEMENT CREDIT
PORTION (column 13):**

TOTAL HOMESTEAD CREDIT AMOUNT DIVIDED BY TOTAL HOMESTEAD CREDIT RATE
TIMES THE LOCAL LOIT (CAGIT OR COIT) RESIDENTIAL PROPERTY TAX REPLACEMENT
CREDIT RATE

LOCAL LOIT (CAGIT OR COIT) HOMESTEAD CREDIT PORTION (column 14):

TOTAL HOMESTEAD CREDIT AMOUNT DIVIDED BY TOTAL HOMESTEAD CREDIT RATE
TIMES THE LOCAL LOIT (CAGIT OR COIT) HOMESTEAD CREDIT RATE.

CERTIFICATE OF TAX REFUNDS - FORM 17TC (Continued)

The combination of these amounts must come back to the total homestead credit amount of the refund. If the total of the State, HEA1001, COIT, CEDIT homestead credit portions, Local LOIT (CAGIT or COIT) residential property tax replacement credit portion, and the Local LOIT (CAGIT or COIT) homestead credit portion is off by a few cents due to rounding you will need to adjust one of the amounts so that the total of the applicable homestead credits add up to the total homestead credit amount of the refund.

The following example is for a parcel that only has State, HEA1001 state, and CEDIT homestead credit. If your refund includes any other applicable credit rates you would use the same formula as listed above and be certain to total the individual credit portions to be certain they add back to the total homestead credit amount of the refund

| | | |
|-----------|-------------------------|----------------|
| Example : | Total HSC of the refund | \$500.00 |
| | State HSC rate | 15.0000 |
| | HEA1001 state rate | 10.0000 |
| | CEDIT HSC rate | <u>12.5000</u> |
| | Total HSC rate | 37.5000 |

Calculate the State Homestead Credit Portion:

\$500.00 (total HSC of refund) divided by 37.5000 (the total HSC rate) = 13.3333
13.3333 times 15.0000 (the State Homestead Credit Rate) = \$200.00

Calculate the HEA1001 State Homestead Credit Portion:

\$500.00 (total HSC of refund) divided by 37.5000 (the total HSC rate) = 13.3333
13.3333 times 10.0000 (the total HEA1001 State Homestead Credit Rate) = \$133.33

Calculate the CEDIT Homestead Credit Portion:

\$500.00 (total HSC of refund) divided by 37.5000 (the total HSC rate) = 13.3333
13.3333 times 12.5000 (the total CEDIT HSC rate) = \$166.66

| | |
|--|-----------------|
| State Homestead Credit Portion | \$200.00 |
| HEA1001 State Homestead Credit Portion | \$133.33 |
| CEDIT HSC Credit Portion | <u>\$166.66</u> |
| Total HSC of Refund | \$499.99 |

The result does not come back to the total HSC of the refund due to rounding. Make the following adjustments:

| | |
|--|-----------------|
| State Homestead Credit Portion | \$200.00 |
| HEA1001 State Homestead Credit Portion | \$133.00 |
| CEDIT HSC Credit Portion | <u>\$167.00</u> |
| Total HSC of Refund | \$500.00 |

CERTIFICATE OF TAX REFUNDS - FORM 17TC (Continued)

Column Sixteen: **“Total Refund”** is the total of the Refunded to Taxpayer amount plus the Tax Replacement Credit amount plus the Total Homestead Credit amount. The spreadsheet calculates this amount.

The spreadsheet automatically calculates the totals for each taxing district and copies the taxing district name and totals to the **“Summary Tab”**.

If the tax refunds are included in the June Settlement, then the spreadsheet must be emailed to the Settlement Department when the Settlement is filed. Please check to be certain there are no amounts listed in the proof columns at the far right of the spreadsheet. If there are amounts in the proof column, you will need to review each worksheet to find the error and make the necessary corrections.

If the tax refunds deducted in the settlement include state property tax replacement credit and/or state homestead credit, then a check to the state for the amount of the **state portion** of property tax replacement credit and **state portion** of the homestead credit **must be** sent to the Settlement Department before the Settlement will be given final approval.

If applicable, a check must be written from tax collections to the LOIT (CAGIT or COIT) property tax replacement credit fund for the local property tax replacement credit portion of the refunds. Also if applicable, a check must be written from tax collections to the HEA1001 HSC Fund and/or the COIT Fund and/or the CEDIT HSC Fund and/or the LOIT (CAGIT or COIT) HSC Fund for the local homestead credit portion of the refunds, and, if applicable, to the LOIT (CAGIT or COIT) residential property tax replacement credit fund for the residential property tax replacement credit portion of the refunds.

Applying Form 17TC Data to Apportionment Sheet Form 102

The taxing district total of the **Refunded to Taxpayer** column of the Form 17TC is entered on Line 3, **Less: Erroneous Tax, Penalties and Interest Refunded**, in the **Net Tax, Penalty and Interest** column of Section A of the Apportionment Sheet.

The taxing district total of the **Total Tax Replacement Credit** column of the Form 17TC is entered on Line 3, **Less: Erroneous Tax, Penalties and Interest Refunded**, in the **Property Tax Replacement Credit** column of Section A of the Apportionment Sheet. This total includes the state portion of property tax replacement credit and, if applicable, the local LOIT (CAGIT or COIT) property tax replacement credit.

The taxing district total of the **Total Homestead Credit** column of the Form 17TC is entered on Line 3, **Less: Erroneous Tax, Penalties and Interest Refunded**, in the **Homestead Credit** column of Section A of the Apportionment Sheet. This total includes the State and HEA1001 state portion of homestead credit and, if applicable, COIT homestead credit, CEDIT homestead credit, CEDIT residential property tax replacement credit, local LOIT (CAGIT or COIT) homestead credit, and/or local LOIT (CAGIT or COIT) residential property tax replacement credit.

The taxing district total of the **Total** column of the Form 17TC should agree with the **Total** column of Line 3, **Less: Erroneous Tax, Penalties and Interest Refunded** of the Apportionment Sheet Form 102, Section A.

SWETA, 2009 WELFARE EXCISE TAX, AND 2009 SCHOOL EXCISE TAX ALLOCATION DEDUCTIONS

Prior to the calculation of the distribution of excise tax a portion of excise tax is deducted for allocations to be sent to the Settlement Department at Settlement. The calculation of the allocations will be made by using the SWETA, 2009 Welfare and 2009 School Excise Tax Allocation Deduction Calculation Worksheet provided by the Auditor of State's Office. In the remainder of these instructions the SWETA, 2009 Welfare and 2009 School Excise Tax Allocation Deduction Calculation Worksheet will be referred to as the Excise Tax Allocation Deduction Worksheet.

At Settlement enter in the "Total Excise" column of the Excise Tax Allocation Deduction Worksheet the excise tax available for distribution before the deduction of the excise tax allocations.

The Excise Tax Allocation Deduction Worksheet will calculate the SWETA Deduction, the 2009 Welfare Excise Tax Allocation Deduction and the 2009 School Excise Tax Allocation Deduction based on the excise tax amount entered in the "Total Excise" column and the excise tax allocation factors entered in the SWETA, 2009 Welfare and the 2009 School factor columns.

In the final column of the Excise Tax Allocation Deduction Worksheet is the excise tax amount for distribution after the deduction of the allocations. The excise tax amount in the final column is the excise tax amount to be entered in Column 12 of the County Treasurer's Certificate of Tax Collections – Form 49TC. The excise tax amount in the final column of the Excise Tax Allocation Deduction Worksheet is also the excise tax amount entered on the "License Excise Tax For Apportionment" line of the Apportionment Sheet and the Settlement Sheet.

When the Settlement is filed with the Settlement Department the SWETA, 2009 Welfare and 2009 School Excise Tax Allocation Deduction Calculation Worksheet must be emailed to the Settlement Department.

At the time the Settlement quietus are prepared the total of the Excise Tax Allocation Deduction Worksheet must be quietus to a separate fund. You can, if you want, quietus all three allocation amounts to the same fund you have quietus SWETA to in the past, or you can establish a new fund and quietus all three of the allocations to the new fund.

At the time Settlement distribution checks are issued to taxing units a check must be sent to the Settlement Department for the total of the excise tax allocation deductions.

Final approval of the Settlement will not be given until the Settlement Department has received the check for the total excise tax allocations as shown on the Excise Tax Allocation Deduction Calculation Worksheet.

DELINQUENT TAX AND PENALTY DEDUCTION INSTRUCTIONS

Prior to the calculation of the distribution of property taxes a portion of the 2008 and prior delinquent taxes and penalties collected is deducted. The calculation of the 2008 and prior delinquent taxes and penalties deduction amount is made by using the 2008 & Prior Del Tax Fund Deduction Calculation Worksheet provided by the Auditor of State's Office. In the remainder of these instructions the 2008 & Prior Del Tax Fund Deduction Calculation Worksheet will be referred to as the Del Tax Deduction Calculation Worksheet.

The Del Tax Percentage Calculation Worksheet was previously submitted to the Settlement Department for review and was approved. The percentages calculated with the worksheet will be the percentages used at every Settlement. The percentages calculated with the Del Tax Percentage Calculation Worksheet were entered to the Del Tax Deduction Calculation Worksheet and the Del Tax Deduction Calculation Worksheet will be used at every settlement.

At Settlement the county treasurer will certify in Column 2 of the County Treasurer's Certificate of Tax Collections – Form 49TC the collections of 2008 and prior delinquent taxes and penalties.

The county auditor will enter in the first column of the Del Tax Deduction Calculation Worksheet the amounts shown in Column 2 of the Form 49TC.

In the second column of the Del Tax Deduction Calculation Worksheet the county auditor will enter the total amount, if any, of the 2008 and prior property tax refunds that are being included in the Settlement. The total amount to be entered includes the amount refunded to the taxpayer plus any property tax replacement credits plus any homestead credits included in the calculation of the refund. The second column of the Del Tax Deduction Calculation Worksheet is only applicable if property tax refunds are included in the Settlement and the property tax refunds include tax refunds of 2008 and prior taxes.

The Del Tax Deduction Calculation Worksheet will calculate the 2008 and prior delinquent tax and penalty amount to be deducted prior to the calculation of the property tax distribution. The calculation will be based on the fund percentages entered to the Del Tax Deduction Calculation Worksheet and the amounts entered in the first column and, if applicable, the amount entered in the second column of the Del Tax Deduction Calculation Worksheet.

The calculated 2008 and Prior Delinquent Tax and Penalty deduction amount is the amount in the last column of the Del Tax Deduction Calculation Worksheet.

The amount in the last column of the Del Tax Deduction Calculation Worksheet is entered on Line 4 "Less: State's Share of 2008 and Prior Delinquent Tax and Penalties Collected" line of the Apportionment Sheet and Settlement Sheet.

When the Settlement is filed with the Settlement Department the 2008 & Prior Del Tax Fund Deduction Calculation Worksheet must be emailed to the Settlement Department.

At the time the Settlement quietus are prepared the delinquent tax and penalty deduction amount must be quietus to funds.

DELINQUENT TAX AND PENALTY DEDUCTION INSTRUCTIONS (Continued)

The total amount shown on the Del Tax Deduction Calculation Worksheet for the state fair fund, state forestry fund, medical assistance to wards fund, hospital care for the indigent fund and the children with special health care needs fund amounts is to be quietus to a separate fund. The separate fund will need to be established and the suggested title of the fund is “State’s Share of Delinquent Taxes and Penalties Fund”.

The total amount shown on the Del Tax Deduction Calculation Worksheet for the family and children’s fund and the children’s psychiatric residential treatment services fund is to be quietus to the county’s levy excess fund or the county’s rainy day fund if so adopted by ordinance by the county council.

At the time Settlement distribution checks are issued to taxing units a check must be sent to the Settlement Department for the delinquent tax and penalty deduction amount that was quietus to the “State’s Share of Delinquent Taxes and Penalties Fund”.

Final approval of the Settlement will not be given until the Settlement Department has received the check for the total amount shown on the Del Tax Fund Deduction Calculation Worksheet for the state fair fund, state forestry fund, medical assistance to wards fund, hospital care for the indigent fund and the children with special health care needs fund.

The County Family & Children’s Fund and the County Psychiatric Fund amounts are not sent to the state.

For counties that still have an amount to remit to a school corporation general fund, you will remit the total amount shown on the worksheet for the school general fund directly to the school corporation referenced on the second page of the 2008 & Prior Del Tax Fund Deduction Calculation Worksheet with School Levy Shortfall. The school general fund delinquent tax and penalty deduction amount will be distributed directly to the applicable school corporation and reported on a separate Certificate of Tax Distribution Form 22. This only affects a hand full of counties.

FORM 102 - APPORTIONMENT SHEET

SECTION A

The Apportionment Sheet Form 102 is very similar to the Settlement Sheet Form 105. Both have a Section A for June Settlement, a Section A-1 for December Settlement and a Section B for the apportionment of taxes. Only the Settlement Sheet Form 105 has a Section C for due state amounts. An Apportionment Sheet Form 102 is prepared for each taxing district. The Settlement Sheet Form 105 is the total of all Apportionment Sheets. Some counties have replaced Apportionment Sheets with worksheets generated from tax systems, or have created Apportionment Sheets with spreadsheet software. Whether you use the State Board of Accounts prescribed Apportionment Sheet (an example of which is illustrated on page 9-43 of the County Auditor's Manual), or worksheets generated by your tax system, or an electronic spreadsheet created using spreadsheet software, the following instructions apply to the completion of the Apportionment Sheet.

| SECTION A | | JUNE SETTLEMENT | NET TAX, PEN & INT | PROPERTY TAX REPL. CREDIT | HOMESTEAD CREDIT | TOTAL |
|-----------|---|--------------------|-----------------------|------------------------------|---------------------|-------------|
| 1 | Collections Certified by County Treasurer: | | | | | |
| 2 | Property Tax | | 0.00 | 0.00 | 0.00 | 0.00 |
| 3 | Less: Erroneous Tax, Penalties & Interest Refunded | | 0.00 | 0.00 | 0.00 | 0.00 |
| 4 | Less: State's Share of 2008 and Prior Delinquent Tax and Penalties Collected | | 0.00 | XXXXXXXXXX | XXXXXXXXXX | 0.00 |
| 5 | Net Property Tax For Apportionment | | 0.00 | 0.00 | 0.00 | 0.00 |
| 6 | License Excise Tax For Apportionment | | 0.00 | | | 0.00 |
| 7 | TOTAL FOR APPORTIONMENT - Total of Lines 4 and 5 | | 0.00 | 0.00 | 0.00 | 0.00 |

Line 2 - Property Tax

Net Tax, Penalty and Interest Column – Is the amount certified by the treasurer in column 3 of the Treasurer's Certificate of Tax Collections Form 49TC. If the treasurer has included surplus tax collections in column 1 or column 2 of the Form 49TC, then the amount on line 2 should be the column 3 amount of the Form 49TC **less** the surplus tax collections.

Line 2 - Property Tax

Property Tax Replacement Credit Column – Is the amount certified by the treasurer in column 4 of the Treasurer's Certificate of Tax Collections Form 49TC. If the county has LOIT (COIT or CAGIT) property tax replacement credit, then the Property Tax Replacement Credit Column will equal the LOIT property tax replacement credit. The LOIT property tax replacement credit amount included in the Property Tax Replacement Credit Column will depend on the LOIT distributions the county has received from the state.

If the treasurer has not certified an amount in Column 4 of the Form 49TC and the county does have LOIT (COIT or CAGIT) property tax replacement credit, then the auditor is to include on Line 2 of the Apportionment Sheet at least 5/12's of the LOIT property tax replacement credit amount shown in Column 10 Section 5 of the Abstract.

Any Settlement filed by a LOIT property tax replacement credit county that does not include LOIT property tax replacement credit will not be approved.

FORM 102 - APPORTIONMENT SHEET

SECTION A

(Continued)

Line 2 - Property Tax

Homestead Credit Column – Is the amount certified by the treasurer in column 5 of the Treasurer's Certificate of Tax Collections Form 49TC.

NOTE: HEA1001 HSC amounts must be distributed at 50% of the HEA1001 HSC amounts shown in Section 5, Column 11 of the abstract. Also, if applicable, the CEDIT HSC amounts must be distributed at 100% of the CEDIT HSC amounts shown in Section 5, Column 13 of the abstract.

One half of the abstract HEA1001 HSC amount must be included in the June Settlement. The county auditor should have written a warrant to the county treasurer from the HEA1001 State Homestead Credit Fund. The county treasurer should have posted the warrant to the treasurer's cashbook as HEA1001 homestead credit. The taxing district breakdown should have been the taxing district amounts shown on the abstract divided by 2. **If these steps have not been done, then they need to be completed at this time and before the June Settlement process begins.**

If applicable, the abstract CEDIT HSC amount must be included in the June Settlement. The county auditor should have written a warrant to the county treasurer from the CEDIT HSC Fund. The county treasurer should have posted the warrant to the treasurer's cashbook as CEDIT HSC. The taxing district breakdown should have been the taxing district amounts shown on the abstract. **If these steps have not been done, then they need to be completed at this time and before the June Settlement process begins.**

Also, if the county has COIT homestead credit, LOIT (CAGIT or COIT) homestead credit, and/or LOIT Res PTRC, then the Homestead Credit Column should include COIT homestead credit, LOIT (CAGIT or COIT) homestead credit, and/or LOIT Res PTRC. But the amount included in the Homestead Credit Column will not be the full abstract amount. The COIT homestead credit, LOIT (CAGIT or COIT) homestead credit, or LOIT Res PTRC amount included in the Homestead Credit Column will depend on COIT homestead credit, LOIT (CAGIT or COIT) homestead credit, and/or LOIT Res PTRC distributions the county has received from the state. At a minimum the amount or amounts should be at least 5/12's of the Abstract amount.

Any Settlement filed that does not include the proper amount of homestead credit or, if applicable, residential property tax replacement credit will not be approved.

Line 2 – TOTAL

Total Column - The amount in the **Total** column is the total of the Net Tax Penalty & Interest column, the Property Tax Replacement column and the Homestead Credit column.

Line 3 - Less: Erroneous Tax, Penalties and Interest Refunded

Net Tax Penalty and Interest Column – Is the amount from the **Refunded to Taxpayer** column of the Certificate of Tax Refunds Form 17TC.

FORM 102 - APPORTIONMENT SHEET
SECTION A
(Continued)

Line 3 - Less: Erroneous Tax Penalties and Interest Refunded

Property Tax Replacement Credit Column – Is the amount from the **Total Tax Replacement Credit** column of the Certificate of Tax Refunds Form 17TC.

Line 3 - Less: Erroneous Tax, Penalties and Interest Refunded

Homestead Credit Column – Is the amount from the **Total Homestead Credit** column of the Certificate of Tax Refunds Form 17TC.

Line 3 – TOTAL

Total Column - The amount in the **Total** column is the total of the Net Tax Penalty & Interest column, the Property Tax Replacement column and the Homestead Credit column.

Line 4 – Less: State’s Share of 2008 and Prior Delinquent Tax and Penalties Collected

Net Tax Penalty and Interest Column – Line 4 of Section A of the Apportionment Sheet is equal to the amount shown in the “Taxing District Total Deduction Amount” column of the 2008 & Prior Del Tax Fund Deduction Calculation Worksheet.

Line 4 - TOTAL

Total Column – The amount in the **Total** column is the same as the amount in the Net Tax Penalty & Interest column.

Line 5 - Net Property Tax for Apportionment

Net Tax Penalty and Interest Column - Line 5 of Section A of the Apportionment Sheet is equal to line 2 minus line 3 minus line 4. The **Net Tax Penalty and Interest** column amount on line 5 of Section A of the Apportionment Sheet is the amount to be entered in column 8, Tax, Penalties and Interest column of the Treasurer’s Certificate of Tax Collections Form 49TC.

Line 5 - Net Property Tax for Apportionment

Property Tax Replacement Credit Column - Line 5 of Section A of the Apportionment Sheet is equal to line 2 minus line 3. The **Property Tax Replacement Credit** column amount on line 5 of Section A of the Apportionment Sheet is the amount to be entered in column 9, Property Tax Replacement Credit column of the Treasurer’s Certificate of Tax Collections Form 49TC.

FORM 102 - APPORTIONMENT SHEET
SECTION A
(Continued)

Line 5- Net Property Tax for Apportionment

Homestead Credit Column - Line 5 of Section A of the Apportionment Sheet is equal to line 2 minus line 3. The **Homestead Credit** column amount on line 5 of Section A of the Apportionment Sheet is the amount to be entered in column 10, Homestead Credit column of the Treasurer's Certificate of Tax Collections Form 49TC.

Line 5- Net Property Tax for Apportionment

Total - Line 5 of Section A of the Apportionment Sheet is equal to line 2 minus line 3 minus line 4. The **Total** column amount on line 5 of Section A of the Apportionment Sheet is the amount of property tax to be apportioned in the June Settlement and is the amount to be entered in column 11, Total Property Tax for Distribution column of the Treasurer's Certificate of Tax Collections Form 49TC.

Also, the total of the **Total Net Property Tax** column of **Section B** of the Apportionment Sheet **must** agree with the **Total** column on **line 5 of Section A** of the Apportionment Sheet.

Line 6 License Excise Tax For Apportionment - Line 6 of Section A of the Apportionment Sheet is equal to the amount of excise tax apportioned in the June Settlement.

The amount on line 6 is the amount for column 12, License Excise Tax Distributed column of the Treasurer's Certificate of Tax Collections Form 49TC. Do not include SWETA, 2009 welfare excise tax, or 2009 school excise tax in Column 12 of the 49TC.

The excise tax apportioned is the excise tax **after the deduction of the state welfare excise tax, the 2009 welfare excise tax, and 2009 school excise tax allocations**. Worksheets and instructions for calculating the state welfare excise tax, the 2009 welfare excise tax and the 2009 school excise tax allocations were provided previously.

Do not include the state welfare excise tax, the 2009 welfare excise tax, or the 2009 school excise tax allocations on line 6 of the Apportionment Sheet.

Also, **do not include** the state welfare excise tax, the 2009 welfare excise tax, or the 2009 school excise tax allocations in Section B of the Apportionment Sheet.

Also, the total of the **License Excise Tax** column of **Section B** of the Apportionment Sheet must agree with **TOTAL** column on **line 6 of Section A** of the Apportionment Sheet.

Line 7- Total For Apportionment - Line 7 of Section A of the Apportionment Sheet is equal to line 5 plus line 6. The **Total** column of line 7 should agree with column 13 Total Distributed column of the Treasurer's Certificate of Tax Collections Form 49TC.

FORM 102 - APPORTIONMENT SHEET

SECTION B

In Section B enter the apportionment of property tax and license excise tax. The amount of property tax apportioned will be the total of line 5 of Section A. The amount of license excise tax apportioned will be the total of line 6 of Section A.

All counties have computer programs that calculate the apportionment. To test your program the instructions on how to manually calculate apportionments is located on page 9-38 of the County Auditor's Manual.

The property tax rates used to apportion property taxes are the property tax rates certified by the DLGF, except for taxing districts in counties where there are circuit breaker credit exempt referendum funds and for Lake and St. Joseph circuit breaker credit exempt debt service and lease rental funds. In these taxing districts adjusted property tax rates are used to calculate the distribution of property taxes.

The DLGF certified rates are adjusted to exempt the affected funds from the circuit breaker revenue loss. The adjusted property tax rates are calculated by the auditor of state's office based on the circuit breaker credit amount reported on the current year abstract. The adjusted property tax rates are provided by the auditor of state's office to the county auditor of the affected counties.

The property tax rates used to apportion excise tax in counties that have adopted the Operating Levy Freeze LOIT are the DLGF certified property tax rates plus the DLGF LOIT equivalency rates. The property tax rates used to apportion excise tax in counties that have not adopted the Operating Levy Freeze LOIT are the DLGF certified property tax rates.

If a TIF area exists in a taxing district, then the amount of property tax that is to be distributed to the Redevelopment Commission **must be deducted before the apportionment of property taxes is calculated.** The amount of property tax to be deducted and distributed to the Redevelopment Commission will be the TIF taxes and, if applicable, TIF Increment Replacement (TIR) taxes within the TIF District. The amount of property tax to be distributed to the Redevelopment Commission is **entered as a fund amount** at the bottom of Section B (Lines 94, 95 and 96). The TIF amount and, if applicable, the TIR taxes within the TIF District must be shown separately. If your county does not have a TIF district you can skip over all of the following explanations

The TIR tax distribution to the Redevelopment District will be composed of two parts. One part will be the TIR taxes from within the TIF District and the other part will be the TIR taxes outside of the TIF District.

Part One: The TIR tax distribution of the TIR taxes from **within** the TIF District **must be deducted before** apportionments are calculated.

Part Two: The TIR tax distribution of TIR taxes **outside** of the TIF District **will not** be deducted and will be one of the regular apportionments calculated on the TIR tax rate.

County auditors determine the amount of TIF dollars to distribute to a Redevelopment Commission by either tracking payments, or by using the Abstract. **Basing the TIF distribution on the payments is the most preferred method.**

FORM 102 - APPORTIONMENT SHEET

SECTION B

(Continued)

When payments are used as the basis of determining the TIF distribution, then payments must be tracked parcel by parcel and delinquencies must be shown separately on the TIF District line of the next year's Abstract.

When the Abstract is used as the basis, then the TIF amounts shown on the Abstract are the basis of the TIF distribution and delinquencies are not tracked and are not shown separately on the TIF District line of the next year's Abstract. Reasons for using the Abstract as the basis of determining the amount of TIF dollars to distribute to a Redevelopment Commission are:

- Tax collection system does not have the capability of tracking payments on TIF parcels.
- Using the Abstract as the basis of the TIF distribution is easier than using payments as the basis, especially when there are many parcels in a TIF District.
- While in some years using the Abstract as the basis of the TIF distribution may result in distributing TIF dollars that were not paid by the taxpayer, ultimately the taxes could be paid because of tax sale enforcement procedures. Keep in mind there is no guarantee the property will be sold and taxes paid through the tax sale process.

BANKRUPTCY IN A TIF DISTRICT

If a taxpayer in the TIF District has filed bankruptcy or a bankruptcy is pending, then tax payments should be the basis of the TIF distribution and not the Abstract. Also, you should watch closely for other non-payment issues. In the situation where there is a delinquent taxpayer(s) whose assessed value generates a large portion of the increment of a TIF District, tax payments should be the basis of the TIF distribution and not the Abstract.

- If the Abstract has been the basis for distributions to the Redevelopment Commission and a TIF District is ending and there are unpaid taxes, then the final distribution to the Redevelopment Commission must be adjusted for the unpaid taxes at that time.
- Finally, when DLGF approved tax rates they used the TIF increment assessed value with the assumption of full payment. Therefore using the Abstract rather than payments as the basis of the TIF distribution reflects the TIF tax dollars that were subtracted out when tax rates were approved and reflects what the Redevelopment Commission is anticipating as the TIF distribution.
- If the abstract is used as a basis for distribution to the Redevelopment Commission and there is a correction to a TIF parcel, then the abstract amount must be adjusted prior to the calculation of the TIF district distribution.

FORM 102 - APPORTIONMENT SHEET

SECTION B

(Continued)

TAX INCREMENT REPLACEMENT

With the Tax Increment Replacement (TIR) taxes it will become more difficult in some TIF Districts to determine the TIF distribution by tracking payments. The reason is the TIF distribution will be the combination of the TIF taxes and TIR taxes.

Before the introduction of TIR and the taxes paid method was the method of determining the TIF distribution, the TIF distribution amount was the amount of TIF taxes paid. Now with TIR, if the taxes paid method is used to determine the TIF distribution amount, the TIF distribution will be the combination of the amount paid prorated between TIF and TIR

Aspects of TIR

The following sentences and paragraphs explain how to use the Abstract as the method of determining the TIF distribution and the TIR distribution to the Redevelopment Commission. Before I begin I want to point out an aspect of TIR.

TIF, TIR & REDEVELOPMENT AREA

TIR OUTSIDE TIF: Is the TIR taxes from the **entire** redevelopment area.

TIR INSIDE TIF: Is the TIR taxes on the **increment value** in the TIF District.

If the redevelopment area encompasses several taxing districts, then the Redevelopment Commission will receive a TIR distribution based on the TIR rate in those several taxing districts.

A redevelopment area created by a city or town is the entire incorporated area of the city or town. A redevelopment area created by a county, it is the entire unincorporated area of the county.

If there is a TIR rate for a TIF District in a redevelopment area created by a city or town, then the TIR rate will be charged in all of the taxing districts that make up the incorporated area of the city or town.

If there is a TIR tax rate for a TIF District in a redevelopment area created by a county, then the TIR rate will be charged in all of the taxing districts that make up the unincorporated area of the county.

The tax distribution (**including excise**) allocated to the TIR based on the TIR rate (outside the TIF District) will be distributed to the Redevelopment Commission as a TIR distribution. In other words, the TIR distribution is set up as a fund to be distributed to the Redevelopment Commission. This fund will receive property and excise tax in the normal process of the allocating taxes based on tax rates. The TIR tax distribution generated by the TIR rate on the redevelopment area **outside** of the TIF District area will **not** be taken off the top prior to calculating tax distributions.

FORM 102 - APPORTIONMENT SHEET

SECTION B

(Continued)

In the following explanation the Abstract amounts being referred to are the amounts on the TIF District lines below the subtotal. The following explanation may refer to Abstract columns that you will not have amounts in, because the explanation is covering every possible combination and not any one county will have every possible combination. Don't let this confuse you. If an Abstract column is mentioned that you do not have an amount in, just skip over that step and proceed to the next step

Keep in mind as you read the following it is being explained how to use the Abstract to determine the Apportionment Sheet Section B TIF tax amount and, if applicable, the TIR tax amount within the TIF District. After the Section B amount has been determined, the final amount distributed (the amount you write the check for) will need to be reduced by any amounts that have been advanced to the Redevelopment Commission.

THE TIF TAX AMOUNT IS DETERMINED AS FOLLOWS

Abstract Section 4 Column 25 TIF

Equals: Total TIF Amount for the Year

Divided by 2 Equals: June Settlement Apportionment Sheet Section B TIF Amount

The above Section B TIF amount will be deducted from property taxes **prior to calculating tax distributions**. Also, the above Section B TIF amount will be shown as a fund amount in Section B Line 94 of the Apportionment Sheet and the Settlement Sheet. When you distribute the TIF amount to the Redevelopment Commission you must show the TIF amount separately on the Certificate of Tax Distribution Form 22.

The final amount of TIF taxes you distribute to the Redevelopment Commission will need to be reduced by any TIF amounts that have been advanced to the Redevelopment Commission.

THE TIR TAX AMOUNT FROM WITHIN THE TIF DISTRICT IS DETERMINED AS FOLLOWS

Abstract Section 4 TIR Column on the TIF District line of the Abstract

Divided by 2 (See Note Below)

Equals: June Settlement Apportionment Sheet Section B TIR Amount (See Note Below)

NOTE

The June Settlement amount calculated here is only the TIR tax amount from within the TIF District and is not the TIR tax amount from outside of the TIF District.

FORM 102 - APPORTIONMENT SHEET

SECTION B

(Continued)

The aforementioned Section B TIR amount will be deducted from property taxes **prior to calculating tax distributions**. Also, the above Section B TIR amount will be shown as fund amount in Section B Line 95 of the Apportionment Sheet and the Settlement Sheet. When you distribute the TIR amount to the Redevelopment Commission you must show the TIR amount separately on the Certificate of Tax Distribution Form 22.

The final amount of TIR taxes you distribute to the Redevelopment Commission will need to be reduced by any TIR amounts that have been advanced to the Redevelopment Commission.

TIR TAXES OUTSIDE THE TIF DISTRICT

In addition to the TIR tax distribution from within the TIF District, the Redevelopment Commission will receive a TIR tax distribution from the TIR taxes outside of the TIF District. The TIR tax distribution from outside the TIF District **will not** be deducted from property taxes prior to calculating tax distributions. The TIR tax distribution (including excise tax) from outside the TIF District will be determined when you calculate regular tax distributions with your tax distribution programs.

The TIR tax distribution from outside the TIF District must be shown separately in Section B Line 96 of the Apportionment Sheet and the Settlement Sheet. The TIR tax distribution from outside the TIF District is distributed to the Redevelopment Commission and it must be shown separate from the TIR tax distribution within the TIF District on the Certificate of Tax Distribution Form 22.

| | Total Net Property Tax | License Excise Tax | Total Property And Excise |
|---|---------------------------|-----------------------|------------------------------|
| TIF-All Districts | 0.00 | 0.00 | 0.00 |
| TIR Inside TIF-All Districts | 0.00 | 0.00 | 0.00 |
| TIR Outside TIF- All Districts | 0.00 | 0.00 | 0.00 |

The final amount of TIF taxes you distribute to the Redevelopment Commission will need to be reduced by any TIF amounts you have advanced to the Redevelopment Commission.

FORM 49TC - TREASURER'S CERTIFICATE OF TAX COLLECTIONS

The Form 49TC **must be emailed** to the Settlement Department when the Settlement is filed.

The Excel spreadsheet Form 49TC must be provided to the treasurer at the beginning of the June Settlement process.

The Treasurer will complete Columns 1 through 7 with the actual collections.

In the **Current and Delinquent Tax, Penalties and Interest Less 2008 and Prior Collected Delinquent Tax and Penalty Column**, Column 1, Section 1, the treasurer will certify the taxes collected from taxpayers not including collections of 2008 and prior delinquent taxes and penalties.

In the **2008 and Prior Collected Delinquent Tax and Penalty Column**, Column 2, Section 1, the treasurer will certify the 2008 and prior delinquent tax and penalties collected from taxpayers.

In the **Property Tax Replacement Credit Column**, Column 4, Section 1, the treasurer should certify the local LOIT (CAGIT or COIT) for property tax replacement credit, if applicable.

In the **Homestead Credit Column**, Column 5, Section 1, the treasurer should certify the total of the distributions of the HEA1001, COIT and CEDIT homestead credits, CEDIT Residential PTRC, local LOIT (CAGIT or COIT) homestead credit, and local LOIT (CAGIT or CEDIT) Residential PTRC.

Column 6 is the total of Columns 3 through 5.

In the **Excess (Surplus) Tax Column**, Column 7, Section 1, the treasurer will certify surplus tax collections.

The Auditor's part of the 49TC is completed as follows:

Col. 8, Tax Penalties and Interest

= The amount in the **Net Tax Penalty and Interest** column of Line 5, **Net Property Tax for Apportionment** line, of the Apportionment Sheet Section A.

Also, Column 8 should equal Column 3 of the Form 49TC less the delinquent tax and penalty amount on Line 4 of the Apportionment Sheet Section A.

If applicable, Column 8 should also be less than Column 3 of the Form 49TC by the **Refunded to Taxpayer** amount on the Certificate of Tax Refunds Form 17TC.

If the treasurer included surplus tax collections in Column 1 or 2 of the Form 49TC, then Column 8 will also be less than Column 3 by the amount of the surplus tax collected.

FORM 49TC - TREASURER'S CERTIFICATE OF TAX COLLECTIONS
(Continued)

Col. 9, Property Tax Replacement Credit

- = The amount in the **Property Tax Replacement Credit** column of Line 5, **Net Property Tax for Apportionment** line, of the Apportionment Sheet Section A.

Column 9 should also equal Column 4 of the Form 49TC less the **Total Tax Replacement Credit** amount on the Certificate of Tax Refunds Form 17TC (if applicable).

If a county does not have LOIT PTRC and there is state replacement credit on the Form 17TC, then Column 9 will be a negative amount.

Column 9 may be more than Column 4 for LOIT PTRC counties if the treasurer did not include the proper amount of LOIT PTRC in Column 4. See Apportionment Sheet Line 2 property tax replacement credit instructions.

Col. 10, Homestead Credit

- = The amount in the **Homestead Credit** column of Line 5, **Net Tax for Apportionment** line, of the Apportionment Sheet Section A.

Column 10 should also equal Column 5 of the Form 49TC less the **Total Homestead Credit** amount on the Certificate of Tax Refunds Form 17TC (if applicable).

Column 10 may be more than Column 5 if the treasurer did not include the proper amount of homestead credit or, if applicable, residential property tax replacement credit in Column 5. See Apportionment Sheet Line 2 homestead credit instructions.

Col. 11, Total Property Tax for Distribution

- = The amount in the **Total** column of Line 5, **Net Tax for Apportionment** line, of the Apportionment Sheet Section A.

Column 11 of the Treasurer's Certificate of Tax Collections Form 49TC also equals column 8 plus column 9 plus column 10 of the Form 49TC.

FORM 49TC - TREASURER'S CERTIFICATE OF TAX COLLECTIONS

(Continued)

Col. 12, License Excise Tax Distributed

- = The amount on Line 5, **License Excise Tax Apportionment** line, of the Apportionment Sheet Section A. The column 12 amount will be the excise tax amount **after the state welfare excise tax, 2009 welfare excise tax, and 2009 school excise tax allocations have been deducted.**

DO NOT include the state welfare excise tax, the 2009 welfare excise tax, nor the 2009 school excise tax allocation in Column 12, License Excise Tax Distributed column of the Form 49TC.

Col. 13, Total Distributed

- = The amount in the **Total** column of Line 7, **Total for Apportionment** line, of the Apportionment Sheet Section A.

Column 13 of the Form 49TC also equals column 11 plus column 12 of the Form 49TC.

Columns 14 through 28, Section 2, of the Treasurer's Certificate of Tax Collections Form 49TC are only applicable for the June Settlement, if tax refunds are deducted in the June Settlement and the refunds include property tax replacement credit and/or homestead credit or the treasurer did not included the proper amount of property tax replacement or homestead credit in Column 4 and/or 5 and the auditor did included the proper amount in Column 9 and/or 10.

The total of column 17 represents the amount property tax replacement credit that **must be** sent to state when the settlement is filed.

The total of column 18 is the amount of LOIT (CAGIT or COIT) Property Tax Replacement Credit that **must be** paid to or paid from the LOIT (CAGIT or COIT) Property Tax Replacement Credit fund.

The total of column 22 is the amount of state homestead credit that **must be** sent to state when the settlement is filed.

The total of column 23 is the amount of HEA1001 state homestead credit that **must be** paid to or paid from the HEA1001 state homestead credit fund.

The total of column 24 is the amount of the COIT homestead credit that **must be** paid to or paid from the COIT fund.

The total of column 25 is the amount of CEDIT homestead credit that **must be** paid to or paid from the CEDIT Homestead Credit fund.

The total of column 26 is the amount of CEDIT Residential PTRC that **must be** paid to or paid from the CEDIT Residential PTRC fund.

FORM 49TC - TREASURER'S CERTIFICATE OF TAX COLLECTIONS

(Continued)

The total of column 27 is the amount of local LOIT (CAGIT or COIT) homestead credit that **must be** paid to or paid from the LOIT (CAGIT or COIT) homestead credit fund.

The total of column 28 is the amount of local LOIT (CAGIT or COIT) Residential PTRC that **must be** paid to or paid from the LOIT (CAGIT or COIT) Residential PTRC fund.

105 - SETTLEMENT SHEET SECTION A

The Settlement Sheet Form 105 Excel worksheet provided by the Auditor of State's Office must be emailed to the Settlement Department when the Settlement is filed.

The amounts for Section A of the Settlement Sheet Form 105 are the totals of the Apportionment Sheets Form 102 Section A amounts. The Section A amounts should also equal the Certificate of Tax Refunds Form 17TC and the Treasurer's Certificate of Tax Collections Form 49TC totals as follows:

Line 2 - Property Tax

Net Tax, Penalty and Interest Column – Is the total of the Apportionment Sheets amounts.

The amount in the **Net Tax, Penalty and Interest** column on line 2 **should also agree with the total** of the Total Current and Delinquent Tax, Penalties and Interest column, column 3 of the Treasurer's Certificate of Tax Collections, **except** if the treasurer has included surplus tax collections in columns 1 and 2 of the Treasurer's Certificate of Tax Collections. If surplus tax collections are included in Column 1 of the Form 49TC, then the amount on line 2 of Section A of the Settlement Sheet should agree with the total of column 3 of the Treasurer's Certificate of Tax Collections less the total of surplus tax collections included in Columns 1 and 2.

Line 2 - Property Tax

Property Tax Replacement Credit Column – Is the total of the Apportionment Sheet amounts.

The Property Tax Replacement Credit included in the June Settlement is equal to the amount certified by the treasurer.

The amount on line 2 should agree with the total of the Property Tax Replacement Credit column, column 4 of the Treasurer's Certificate of Tax Collections Form 49TC.

The line 2 amount will not agree with the total of Column 4 of the Form 49TC if the treasurer did not certify the proper amount in Column 4 and the auditor is including the proper amount on Line 2. See Apportionment Sheet Line 2 instructions.

Line 2 - Property Tax

Homestead Credit Column – Is the total of the Apportionment Sheet amounts. The Homestead Credit included in the June Settlement is equal to the amount certified by the treasurer.

The amount on line should agree with the total of the Homestead Credit column 5 of the Treasurer's Certificate of Tax Collections.

The line 2 amount will not agree with the total of Column 5 of the Form 49TC if the treasurer did not certify the proper amount in Column 5 and the auditor is including the proper amount on Line 2. See Apportionment Sheet Line 2 instructions.

105 - SETTLEMENT SHEET
SECTION A
(Continued)

Line 3 - Less: Erroneous Tax, Penalties and Interest Refunded

Net Tax Penalty and Interest Column – Is the total of the Apportionment Sheet amounts. The amount on line 3 must agree with the grand total of the **Refunded to Taxpayer** column of the Certificate of Tax Refunds Form 17TC.

Line 3 - Less: Erroneous Tax, Penalties and Interest Refunded

Property Tax Replacement Credit Column - Is the total of the Apportionment Sheet amounts. The amount on line 3 must agree with the grand total of the **Total Property Tax Replacement Credit** column of the Form 17TC.

Line 3 - Less: Erroneous Tax, Penalties and Interest Refunded

Homestead Credit Column - Is the total of the Apportionment Sheet amounts. The amount on line 3 must agree with the grand total of the **Total Homestead Credit** column of the Form 17TC.

Line 4- Less State's Share of 2008 and Prior Delinquent Tax and Penalties Collected

Net Tax, Penalty and Interest Column – Is the total of the Apportionment Sheets amounts. It is also equal to the total of the "Taxing District Total Deduction Amount" column of the 2008 & Prior Del Tax Fund Deduction Calculation Worksheet.

Line 5 - Net Property Tax for Apportionment

Net Tax Penalty and Interest Column – Is the total of the Apportionment Sheet amounts and is equal to line 2 minus 3 minus 4 of Section A of the Settlement Sheet.

The **Net Tax Penalty and Interest** column amount on line 5 of Section A of the Settlement Sheet **must** agree with the total of the Tax Penalties and Interest column, column 8 of the Treasurer's Certificate of Tax Collections Form 49TC.

Line 5 - Net Property Tax for Apportionment

Tax Replacement Credit Column – Is the total of the Apportionment Sheet amounts and is equal to line 2 minus 3 of Section A of the Settlement Sheet.

The **Property Tax Replacement Credit** column amount on line 5 of Section A of the Settlement Sheet **must** agree with the total of the Property Tax Replacement Credit column, column 9 of the Treasurer's Certificate of Tax Collections Form 49TC.

Form 105 - SETTLEMENT SHEET
SECTION A
(Continued)

Line 5 - Net Property Tax for Apportionment

Homestead Credit Column – Is the total of the Apportionment Sheet amounts and is equal to line 2 minus 3 of Section A of the Settlement Sheet.

The **Homestead Credit** column amount on line 5 of Section A of the Settlement Sheet **must** agree with the total of the Homestead Credit column, column 10 of the Treasurer's Certificate of Tax Collections Form 49TC.

Line 5 - Net Property Tax for Apportionment

Total – Is the total of the Apportionment Sheet amounts and is equal to line 2 minus line 3 minus line 4 of Section A of the Settlement Sheet.

The total amount on line 5 of Section A of the Settlement Sheet is the total amount of property tax to be apportioned in the June Settlement and **must** agree with the total of the Total Property Tax for Distribution column, column 11 of the Treasurer's Certificate of Tax Collections Form 49TC.

The total of the **Total Net Property Tax** column of **Section B** of the Settlement Sheet **must** agree with the total column on line 5 of Section A of the Settlement Sheet.

Line 6 - License Excise Tax for Apportionment – Is the total of the Apportionment Sheet amounts and is equal to the amount of excise tax that is being apportioned in the June Settlement.

The excise tax apportioned is the excise tax after the deduction of the state welfare excise tax, the 2009 welfare excise tax, and the 2009 school excise tax allocations. Do not include the state welfare excise tax, the 2009 welfare excise tax, or the 2009 school excise tax allocations on line 6 of the Settlement Sheet. Also, do not include the state welfare excise tax, the 2009 welfare excise tax, or the 2009 school excise tax allocations in Section B of the Settlement Sheet. And do not include the state welfare excise tax, the 2009 welfare excise tax, nor the 2009 school excise tax allocations in Section C.

The amount on line 6 **must** agree with the total of the License Excise Tax Distributed column, column 12, of the Treasurer's Certificate of Tax Collections Form 49TC.

The total of the **License Excise Tax** column of **Section B** of the Settlement Sheet **must** agree with line 6 of Section A of the Settlement Sheet.

Line 7 - Total For Apportionment – Is the total of the Apportionment Sheet amounts and is equal to line 5 plus line 6 of Section A of the Settlement Sheet.

The total column of line 7 **must** agree with total of the Total Distributed column, column 13 of the Treasurer's Certificate of Tax Collections Form 49TC.

Form 105 - SETTLEMENT SHEET

SECTION B

The total of the **Total Net Property Tax** column in Section B of the Settlement Sheet **must** agree with the total of line 5 of Section A of the Settlement Sheet.

The total of the **License Excise Tax** column in Section B of the Settlement Sheet **must** agree with the total of line 6 of Section A of the Settlement Sheet.

Please see Form 102 Apportionment Sheet Section B instructions for Settlement Sheet Section B instructions.

SECTION C

The amounts for Section C are taken from the county's Funds Ledger. **Do not** change the name of any of the funds listed in **Section C**. If you have an additional fine or fee due the State that is not listed please write it in on a blank line.

If your settlement is not processed and approved by June 30th, then the total funds ledger fines and fee amounts listed in **Section C must be remitted by June 30th**. When these amounts are remitted, the Report to State Auditor of Settlement Fines and Fees Due State report form must be used to report the amounts.

When you complete June Settlement you will need to list the amounts in Section C from the Report to State Auditor of Settlement Fines and Fees Due State report form as submitted.

NOTE: SWETA (State Welfare Excise Tax Allocation), 2009 Welfare Excise Tax Allocation and the 2009 School Excise Tax Allocation ARE NOT listed in Section C.

FINES AND FEES FORM 105 SECTION C

INFRACTION JUDGEMENT –I.C. 34-28-5-5 Funds collected by the Clerk of Courts as judgments for violations of statutes defining infractions, for violations of ordinances, or for pleading nolo contendere for a moving traffic violation are remitted on a monthly basis to the county Auditor. The county Auditor will remit the infraction judgment amounts to the state auditor's office each June and December.

OVERWEIGHT VEHICLE FINE-I.C. 9-20-4 Civil Penalties for the transportation of a load on a registered and licensed vehicle or combination of vehicles in excess of the limit fixed in the application for registration. The fine is collected by the County Clerk and is remitted to the County Auditor on a monthly basis. The county Auditor will remit the fee to the state auditor's office each June and December.

SPECIAL DEATH BENEFIT-I.C. 35-33-8-3.2. A \$5.00 fee collected by either the Clerk of the Circuit Court and/or the County Sheriff, if authorized by the Clerk to accept bail bonds; surety bonds; deposit of cash or securities in an amount equal to the bail; bond secured by real estate in the county, where .33 of the true tax value less encumbrances is at least equal to the amount of the bail; and each real estate bond. The \$5.00 special

FINES AND FEES FORM 105 SECTION C (continued)

death benefit fee should be retained by the Clerk or Sheriff when the defendant is required to execute a bail bond by depositing cash or securities in an amount not less than 10% of the bail and is not dependent on the outcome of the case. The Clerk and/or Sheriff shall remit the fees to the county Auditor on a monthly basis. The county Auditor will remit the death benefit fee to the state auditor's office each June and December. The state auditor's office receipts the special death benefit remittance into the appropriate fund of the Public Employee's Retirement Fund.

SALE DISCLOSURE FEE-I.C. 6-1.1-5.5. Before a conveyance document is filed with the county auditor a sales disclosure form must be filed. The information is used by the county assessor to formulate trending factors based on sales information. There is a \$10 sale disclosure fee to be paid with the filing. \$5 of the \$10 fee shall be retained by the county for deposit in the County Sales Disclosure Fund. The other \$5 of the \$10 fee is sent to the state auditor's office each June and December settlement. The county should have two sales disclosure funds, one for the county's share of the fee and the other fund for the state's share.

CORONER'S CONTINUING EDUCATION FEE- I.C. 16-37-1-9. A non-reverting state coroners training and education fund that requires if the local department of health is charging a fee for a Certificate of Death under I.C. 16-20-1-27(a), a one dollar (\$1.00) coroners education fee must be added to this rate. The local health department shall deposit this fee with the county auditor monthly. The County Auditor is to remit the money to the auditor of state's office each June and December.

ADULT OFFENDER INTERSTATE COMPACT FEE- I.C. 11-13-4.5-4. This is a \$75.00 application fee charged to parolees and probationers who apply to leave the state. The parole fee is collected by the state department of corrections. The probationer fee is collected by county probation departments and/or county clerks. The probationer fees are remitted monthly to the county auditor. 50% of the fees remitted to the county auditor are to be quietus to the county supplemental adult probation services fund. The other 50% of the fees should be quietus to a separate fund called the Adult Offender Compact Fee Fund to be remitted to the state auditor's office each June and December settlement.

MORTGAGE RECORDING FEE-I.C. 24-9-9-1. The county recorder assesses a \$3 fee for each mortgage recorded. The fee is remitted to the county auditor on a monthly basis. \$0.50 of the fee is quietus to the County Recorder's Records Perpetuation Fund. The balance of \$2.50 is quietus to the Mortgage Fee Fund and is remitted to the state auditor's office each June and December settlement.

CHILD RESTRAINT FINE-I.C. 9-19-11. Fine was established for violations of improper or non-existent child restraint systems in vehicles. The County, city and town court clerks collect the fines and should remit the fine to the county Auditor on a monthly basis. The child restraint fines are then remitted to the auditor of state's office each June and December settlement.

CANINE RESEARCH AND EDUCATION FUND-I.C. 6-9-39 If a county fiscal body adopts a County Option Dog Tax, 20% of the collections are to be remitted to the auditor of state's office for deposit in the Canine Research and Education Fund. The other 80% is kept at the county for the uses designated by the fiscal body. The county auditor remits the 20% of the collections to the auditor of state's office each June and December settlement.

FINES AND FEES FORM 105 SECTION C (continued)

FOREST RESTORATION FUND-For classified forest or wildlands property classified after June 30, 2006 and withdrawn after July 1, 2007 back taxes, interest, and withdrawal penalties are charged. The Department of Natural Resources has a worksheet you will use to calculate the back taxes, interest and penalties.

The amounts of back taxes are charged as if the property had not been classified. The tax rates and PTRC rates to be used when calculating the back taxes are the tax rates and PTRC rates in effect for each year calculated. The back taxes are calculated for the lesser of 10 years or the years the property was classified. Interest is calculated for each year of back taxes charged at a rate of 10% per year.

There are also penalties that apply. The withdrawal penalties are \$100 per withdrawal plus \$50 per acre withdrawn. The back taxes, interest and penalties should be charged as a special assessment. The back taxes collected, interest and 25% of the withdrawal penalty are receipted to the county general fund. 75% of the withdrawal penalty is receipted into the Forest Restoration Fund and remitted to the state with the other fines and fees by December 31, 2009.

SEX/VIOLENT OFFENDER REGISTRATION FEE-Effective July 1, 2007, the legislative body of a county may adopt an ordinance requiring the local law enforcement authority to collect an annual sex or violent offender registration fee and a sex or violent offender address change fee. If your county adopted the Sex or Violent Offender Registration Fee; Sex or Violent Offender Address Change Fee then 10% of any fees collected must be remitted to the State Sex and Violent Offender Fund under IC 11-8-8-21.

The local law enforcement authority shall transfer fees collected to the county auditor of the county. The amount collected is to be receipted into the county sex and violent offender administration fund. 90% of the fees remitted to the county auditor are receipted to the county sex or violent offender administration fund. At the time of semi-annual settlement 10% of the collections are to be remitted with other fines and fees to the Auditor of State. The Auditor of State will then receipt the fees into the State Sex and Violent Offender Fund.

FINAL NOTE

If after reading these instructions any portion is unclear you may contact either:

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